

Cigarette Manufacturer/Distributor License Application

Mail To: SD Department of Revenue, Special Tax Division, 445 E Capitol Ave, Pierre, SD 57501-3100

A. Owner Name & Mailing Address: 	B. Business Name & Physical Address:
C. License being applied for Cigarette Manufacturer/Distributor - \$150.00 <input type="checkbox"/> Transfer - \$2.50 <input type="checkbox"/>	Fax Number: Email Address:

License Information:

- A. Manufacturer/Distributor is defined under SDCL 10-50-1 (3).
- B. A separate license must be obtained for each manufacturer/distribution outlet.
- C. Cigarette stamps can only be sold to licensed manufacturer/distributors.
- D. **License fee for January - June is \$75.00 / License fee for July - June is \$150.00**

License Questionnaire:

	Yes	No
1. Do you operate more than one manufacturer/distribution location?	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have a current distributor license?	<input type="checkbox"/>	<input type="checkbox"/>
3. Will you be using RYO tobacco brands already certified to sell in South Dakota? If no - you will be required to complete the South Dakota Tobacco Products Manufacturer Complementary Legislation Certification - see our website for forms and information. www.state.sd.us/drr2/prospectax/index.htm	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you service retail outlets? Number of retail outlets serviced _____	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you own any retail outlets? Number of retail outlets owned _____	<input type="checkbox"/>	<input type="checkbox"/>
6. Do you service cigarette vending machines? Number of cigarette vending machines serviced _____	<input type="checkbox"/>	<input type="checkbox"/>
7. Do you own any of the cigarette vending machines you service? Number of cigarette vending machines owned _____	<input type="checkbox"/>	<input type="checkbox"/>
8. Will you provide name, address and location of any retail outlet or any vending machine outlets you serve when requested to do so by the Department of Revenue?	<input type="checkbox"/>	<input type="checkbox"/>

I declare under the penalties of perjury that all statements made in connection with this application are true and correct to the best of my knowledge and belief. I agree that the Secretary and his authorized agents may examine the books, papers and records of the applicant-licensee for the purpose of determining whether the tax imposed by SDCL 10-50 has been fully paid, and may investigate and examine the stock of cigarettes or other tobacco products in or upon the premises or any premises where such cigarettes or other tobacco products are possessed, stored, or sold for the purpose of determining whether the provision of 10-50 are being obeyed. Such inspection and examination may be made at any time during ordinary business hours, and may inspect at such times the premises and all desks, safes, vaults, and other fixtures and furniture contained in or upon such premises for the purposes of ascertaining whether cigarettes or other tobacco products are held or possessed in violation of SDCL 10-50

Date of Application _____ Signature of Applicant _____

SPT 301A 03-99

DEPARTMENT OF REVENUE USE ONLY

Amount of fee forwarded with application _____

Date Received _____ Approved by _____ Date Issued _____